

**STATE OF VERMONT  
LIQUOR CONTROL BOARD**

**IN RE:       ROBIN'S ROOST, INC.  
              280 VERMONT ROUTE 5A  
              WESTMORE, VERMONT**

**BOARD DECISION**

The Liquor Control Board ("Board") held a Formal Hearing in Montpelier, Vermont on December 2, 2015 to consider the suspension of the First and Third-Class Liquor Licenses granted to Licensee, Robin's Roost, Inc., for an alleged violation of General Regulation No. 10 for failure to remain in good standing with respect to any and all taxes payable to the Commissioner of Taxes.

Jacob A. Humbert, Esq., Assistant Attorney General, appeared on behalf of the Department of Liquor Control ("DLC"). The Licensee appeared, with Robin Robinson on its behalf. We considered testimony from Thomas Sheridan, Tax Compliance Unit, Department of Taxes, and Ms. Robinson.

We make the following findings, supported by credible evidence, namely the testimony of Mr. Sheridan and Ms. Robinson:

1. Licensee is not in good standing with the Department of Taxes with respect to taxes due.
2. Licensee does not dispute its tax delinquency and has not formally appealed its tax liability.
3. Licensee has, therefore, violated General Regulation No. 10, which states as follows:

No first or third class liquor license shall be issued to a person who is not first licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax. Suspension of first or third class liquor licenses may result by action of the Liquor Control Board, after notice and hearing, upon certification to the Board by the Vermont Department of Taxes that the licensee has failed to collect the Vermont Rooms and Meals tax, has failed to pay over to the Vermont Department of Taxes the Vermont Rooms and Meals tax collected, or is not licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax.



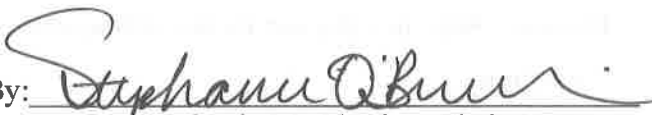
4. Licensee has agreed with the Department of Taxes to take all necessary steps to be in good standing with the Department of Taxes with respect to taxes due no later than January 4, 2016.
5. The Board, rather than ordering an immediate suspension, is willing to allow Licensee a closed period of time, including a week beyond January 4, 2016, to come into compliance with the Vermont Department of Taxes.
6. The Board shall defer to the Department of Taxes' determination whether Licensee has met all requirements to come into good standing.

### **ORDER**

The Board hereby Orders that Licensee's First and Third-Class liquor licenses be **SUSPENDED** at the close of business on Monday, January 11, 2016 unless the Department of Taxes certifies to DLC that Licensee is "now in good standing" prior to then. Any suspension shall be in effect until the Department of Taxes confirms that the Licensee is in good standing.

**DATED** at Montpelier, Vermont this 2<sup>nd</sup> day of December 2015.

### **VERMONT LIQUOR CONTROL BOARD**

By:   
Stephanie M. O'Brien, Chair

### **RIGHT TO APPEAL**

Within 30 days after copies of this Order have been mailed, either party may appeal to the Vermont Supreme Court by filing a Notice of Appeal with the Department of Liquor Control and paying the requisite filing fee. *See* 3 V.S.A. § 815(a); V.R.A.P. 4 and 13(a).